paid in Cochin. Half of it would be refunded from Cochin and half from British India.

(3) Residents in Cochin would be taxed if the income accruing to them in Cochin and the income brought into Cochin from outside together exceed the assessable minimum. Non-residents would be taxed if the income accruing to them in Cochin and income accruing to them outside Cochin from business connection in Cochin together exceed the assessable minimum. The distinction is between residents and non-residents and not between Cochinites and non-Cochinites.

(4) As there are no separate statistics regarding assessees of this sort, the information cannot be furnished.

(5) Government are aware that in British India a Cochinite is entitled to get refund of tax on dividends when his personal rate is less than the rate at which companies are taxed and that in Cochin non-resident foreigners are not entitled to get refund under similar circumstances. Resident foreigners can get refund of tax on dividends in Cochin.

(6) Under the existing provisions of the Regulation, nothing can be done in the matter.

Mr. T. A. Ramachandra Ayyar *(Nellayi).*—Do you propose to make any arrangement with Travancore?

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—Arrangements are being discussed with Travancore.

Cut motion regarding the introduction of one rupee franchise.

56. Mr. A. V. Moothedan *(Chalakkudi).*—Will the Government be pleased to state what action has been taken on the cut motion regarding the introduction of one rupee franchise, passed at the last Budget Session?

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—The matter is under the consideration of Government.

Mr. A. V. Moothedan *(Chalakkudi).*—Will the Government come to a decision before the next election?

Mr. T. S. Narayana Ayyar *(Secretary to Government).*—It is not possible to give any definite answer. But efforts will be made. The very object of the resolution is that it may be useful before the next election. Efforts will be made, but no definite promise can be given.

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